EXHIBIT 18

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Wires

From: michelle@scottsdalecapital.com
Received: Thursday, April 1, 2010 07:54 AM

To: bennykirk@gmail.com
Attachments: Wires 4-1-10.pdf

Please return to me at your earliest convenience.

Thank you,

Michelle Aarnes

Scottsdale Capital Advisors

2782 Gateway Road

Carlsbad, CA 92009

800.914.2541 ext 210

760-448-1800 local

760-266-5129 fax

LOA's for the wires

From: michelle@scottsdalecapital.com

Received: Wednesday, February 17, 2010 10:36 AM

To: bennykirk@gmail.com

Attachments: Strotas and Irish Delta FFUND LOA's.pdf

Ben-

Attached are the Letter's of Authorization for both Strotas and Irish Delta.

Please let me know if you have any questions.

Best,

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Michelle Aarnes

Scottsdale Capital Advisors

2782 Gateway Road

Carlsbad, CA 92009

800.914.2541 ext 210

760-448-1800 local

760-266-5129 fax

Strotas

From: michelle@scottsdalecapital.com

Received: Wednesday, February 17, 2010 07:17 AM

To: bennykirk@gmail.com

Attachments:

Hi Ben,

The wire for Strotas did come back yesterday.

I have a call in to our Ops Manager to find out why. He is calling the receiving bank as they declined the wire. Having this information will assist us in completing future requests and in completing the forms.

As soon as I have an answer, I will call or email you.

Best,

Michelle Aarnes

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Scottsdale Capital Advisors

2782 Gateway Road

Carlsbad, CA 92009

800.914.2541 ext 210

760-448-1800 local

760-266-5129 fax

Fwd: Stock Powers for Pacific Blue Energy

From: andrea@scottsdalecapital.com

Received: Thursday, February 11, 2010 07:16 AM

To: bennykirk@gmail.com
Attachments: Stockpower.pdf

See below

thanks Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

---- Original Message ----

From: andrea@scottsdalecapital.com

To: rig@origua.com

Sent: 2/10/2010 8:03:21 AM

Subject: Stock Powers for Pacific Blue Energy

As per Ben Kirk I am to contact you to get 2 stock powers signed. One for Irish Delta and the other for Strotas Group. I will need the original overnighted to my office:

Scottsdale Capital

2782 Gateway Road

Carlsbad, CA 92009

Thanks

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Andrea Ritchie

Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

Re: Re: stock powers

From: andrea@scottsdalecapital.com

Received: Tuesday, December 22, 2009 10:52 AM

To: bennykirk@gmail.com

Attachments:

we need the originals.

Thanks Andrea Ritchie

Broker Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

---- Original Message ----

From:

To: <andrea@scottsdalecapital.com>

Sent: 12/22/2009 10:30:36 AM

Subject: Re: Re: stock powers

Justscanned and faxed

Sent from my BlackBerry? smartphone

From: <andrea@scottsdalecapital.com> Date: Tue, 22 Dec 2009 10:29:40 -0800

To: <bennykirk@gmail.com> Subject: Re: Re: stock powers

no

Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

---- Original Message ---From: <bennykirk@gmail.com>
To: <andrea@scottsdalecapital.com>
Sent: 12/22/2009 9:45:01 AM

Subject: Re: stock powers

Do they need to be notarized?

Sent from my BlackBerry? smartphone

From: <andrea@scottsdalecapital.com> Date: Tue, 22 Dec 2009 09:32:48 -0800

To: <bennykirk@gmail.com> Subject: stock powers

Here they are for Strotas and Irish Delta.

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Thanks Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

Re: Re: stock powers

From: andrea@scottsdalecapital.com

Received: Tuesday, December 22, 2009 10:29 AM

To: bennykirk@gmail.com

Attachments:

no

Andrea Ritchie

Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

---- Original Message ----

From: bennykirk@gmail.com>
To: andrea@scottsdalecapital.com>

Sent: 12/22/2009 9:45:01 AM Subject: Re: stock powers

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To: <bennykirk@gmail.com>

Subject: stock powers

Here they are for Strotas and Irish Delta.

Thanks Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

stock powers

From: andrea@scottsdalecapital.com

Received: Tuesday, December 22, 2009 09:32 AM

To: bennykirk@gmail.com
Attachments: Stock power.pdf

Here they are for Strotas and Irish Delta.

Thanks Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

DSR

From: andrea@scottsdalecapital.com Received: Friday, September 18, 2009 01:12 PM

bennykirk@gmail.com To:

Attachments: Deposited Securities Request-penson.pdf

Andrea Bruno Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

Fwd: Fw: Irish Delta & Strotas Group

From: bennykirk@gmail.com

Received: Monday, August 31, 2009 01:25 PM

To: mimi@scottsdalecapital.com

Attachments: Daysi pass.JPG, Vladimir Isaza_passport.JPG

------ Forwarded message ------From: Daysi Gil <daysi@origua.com>
Date: Mon, Aug 31, 2009 at 10:19 AM
Subject: Fw: Irish Delta & Strotas Group

To: bennykirk@gmail.com Cc: mimi@scottsdalecapital.com

Dear Sirs:

Attach copies of the passport of the director per account.

regards,

*Daysi L. Gil *Corporate Law Department ORILLAC & GUARDIA Tel. (507) 263-3917 Fax. (507) 263-3924 E-mail: daysi@origua.com

If one director per account has on we can make that work

Ben

On Fri, Aug 28, 2009 at 1:32 PM, Roberto Guardia <rig@origua.com> wrote:

Hummm?we need to talk about this when you come.

Not all directors have passports.

Cheers,

Para: Roberto Guardia

Oh ya FYI the brokerage needs passports not just ID.

Ben

^{*}De:* ben kirk [mailto:bennykirk@gmail.com]

^{*}Enviado el:* viernes, 28 de agosto de 2009 04:05 p.m.

^{*}Para:* Roberto Guardia

^{*}Asunto:* Re: Irish Delta & Strotas Group

^{*}Asunto:* Re: Irish Delta & Strotas Group

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On Fri, Aug 28, 2009 at 12:50 PM, Roberto Guardia <rig@origua.com> wrote:

OK?JUST GIMME A CALL.

HAVE A SAFE FLIGHT.

on Thu, Aug 27, 2009 at 3:05 PM, Roberto Guardia <rig@origua.com> wrote:

I just got it?i was out of the office.

Cheers,

HI Roberto did you get my email this morning?

Ben

On Wed, Aug 26, 2009 at 1:08 PM, Roberto Guardia <rig@origua.com> wrote:

Just now.

Begin forwarded message:

*From: *"Mimi Thompson" <mimi@scottsdalecapital.com>

*Date: *August 26, 2009 9:00:00 AM GMT-06:00

*To: *"'Ben Kirk'" <benkirk@telus.net>

*Subject: **Irish Delta & Strotas Group*

Good Morning Ben,

Can you please have the attached forms signed. Also I will need a passport for each individual on the account and a utility bill or something to verify the address of record.

You can fax all the information to me. Please let me know if you should need anything or should have questions.

^{*}De:* ben kirk [mailto:bennykirk@gmail.com]

^{*}Enviado el:* jueves, 27 de agosto de 2009 02:08 p.m.

^{*}Para:* Roberto Guardia

^{*}Asunto:* Re: Irish Delta & Strotas Group

Thanks for everything

Mimi Thompson

*Scottsdale** Capital Advisors*

2782 Gateway Road

Carlsbad, CA 92009

800.914.2541 ext 210

760-448-1800 local

760-448-1801 fax

760-650-5225 cell

Re: Re: stock powers

From: bennykirk@gmail.com

Received: Tuesday, December 22, 2009 10:33 AM

To: andrea@scottsdalecapital.com

Attachments:

Justscanned and faxed Sent from my BlackBerry? smartphone

----Original Message-----

From: <andrea@scottsdalecapital.com> Date: Tue, 22 Dec 2009 10:29:40 To: <bennykirk@gmail.com> Subject: Re: Re: stock powers

no

Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

---- Original Message ---From: <bennykirk@gmail.com>
To: <andrea@scottsdalecapital.com>
Sent: 12/22/2009 9:45:01 AM

Subject: Re: stock powers

Do they need to be notarized?

Sent from my BlackBerry? smartphone

From: <andrea@scottsdalecapital.com> Date: Tue, 22 Dec 2009 09:32:48 -0800 To: <bennykirk@gmail.com> Subject: stock powers

Here they are for Strotas and Irish Delta.

Thanks Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

Re: Re: stock powers

From: bennykirk@gmail.com

Received: Tuesday, December 22, 2009 10:31 AM

To: andrea@scottsdalecapital.com

Attachments:

Sorry just scanned or faxed?
Sent from my BlackBerry? smartphone

----Original Message---From: bennykirk@gmail.com
Date: Tue, 22 Dec 2009 18:30:36
To: <andrea@scottsdalecapital.com>
Subject: Re: Re: stock powers

Justscanned and faxed Sent from my BlackBerry? smartphone

----Original Message-----

From: <andrea@scottsdalecapital.com> Date: Tue, 22 Dec 2009 10:29:40 To: <bennykirk@gmail.com> Subject: Re: Re: stock powers

no

Andrea Ritchie Broker

Office: 760-448-1800 Ext 207

Cell: 619-843-2434 Fax: 760-448-1801

---- Original Message ----From: <bennykirk@gmail.com> To: <andrea@scottsdalecapital.com> Sent: 12/22/2009 9:45:01 AM

Subject: Re: stock powers

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